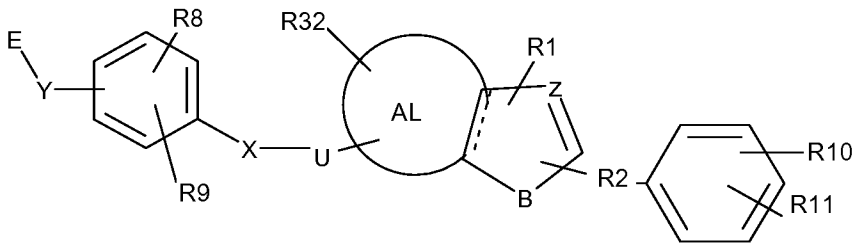
What is claimed is:

1. (Currently amended) A compound ~~as claimed by Claim 3~~ of the structural Formula ~~I'~~:



and stereoisomers, pharmaceutically acceptable salts, solvates and hydrates thereof, wherein:

(a) R1 is selected from the group consisting of hydrogen, C_1-C_8 alkyl, C_1-C_8 alkenyl, aryl-C_{0-4}-alkyl, ~~aryl-C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, C3-C6 cycloalkylaryl-C_{0-2}-alkyl,~~ and, wherein C_1-C_8 alkyl, C_1-C_8 alkenyl, aryl-C_{0-4}-alkyl, ~~aryl-C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, C3-C6-cycloalkylaryl-C_{0-2}-alkyl~~ are each optionally substituted with from one to three substituents independently selected from R1';

(b) R1', R26~~,~~ and R27, ~~R28 and R31~~ are each independently selected from the group consisting of hydrogen, hydroxy, cyano, nitro, halo, oxo, C_1-C_6 alkyl, C_1-C_6 alkyl-COOR12, C_1-C_6 alkoxy, C_1-C_6 haloalkyl, C_1-C_6 haloalkyloxy, C_3-C_7 cycloalkyl, aryloxy, aryl-C_{0-4}-alkyl, heteroaryl, heterocycloalkyl, C(O)R13, COOR14, OC(O)R15, $OS(O)_2R16$, $N(R17)_2$, NR18C(O)R19, $NR20SO_2R21$, SR22, S(O)R23, $S(O)_2R24$, and $S(O)_2N(R25)_2$; R12, R13, R14, R15, R16, R17, R18, R19, R20, R21, R22, R23, R24 and R25 are each independently selected from the group consisting of hydrogen, C_1-C_6 alkyl and aryl;

(c) R2 is C_0alkyl; ~~selected from the group consisting of C_0-C_8-alkyl and C_{1-4}-heteroalkyl;~~

(d) X is selected from the group consisting of a single bond, O, S, $S(O)_2$ and N;

(e) U is an aliphatic linker of C_1-C_3 alkyl ~~wherein one carbon atom of the aliphatic linker is optionally replaced with O, NH or S, and wherein such aliphatic linker is~~

~~optionally substituted with from one to four substituents each independently selected from R30;~~

(f) Y is selected from the group consisting of C, O, S, NH, and a single bond;

(g) E is C(R3)(R4)A ~~or A~~ and wherein

(i) A is selected from the group consisting of carboxyl, ~~tetrazole,~~ C_1-C_6 alkylnitrile, carboxamide, sulfonamide and acylsulfonamide; wherein sulfonamide, and acylsulfonamide ~~and tetrazole~~ are each optionally substituted with from one to two groups independently selected from R^7;

(ii) each R^7 is independently selected from the group consisting of hydrogen, C_1-C_6 haloalkyl, aryl C_0-C_4 alkyl and C_1-C_6 alkyl;

(iii) R3 is selected from the group consisting of hydrogen, and C_1-C_5 alkyl, ~~and C_1-C_5 alkoxy~~; and

(iv) R4 is selected from the group consisting of H, and C_1-C_5 alkyl, ~~C_1-C_5 alkoxy, aryloxy, C_3-C_6 cycloalkyl, and aryl C_0-C_4 alkyl,~~ and R3 and R4 are optionally combined to form a C_3-C_4 cycloalkyl, and wherein alkyl, ~~alkoxy, aryloxy, cycloalkyl and aryl-alkyl~~ are each optionally substituted with one to three substituents each independently selected from R26;

(h) B is selected from the group consisting of S, and O~~, C, and N~~;

(i) Z is ~~selected from the group consisting of N and C, with the proviso that when B is C then Z is~~ N;

(j) R8 is selected from the group consisting of hydrogen, C_1-C_4 alkyl, C_1-C_4 alkenyl~~alkylenyl~~, and halo;

(k) R9 is selected from the group consisting of hydrogen, C_1-C_4 alkyl, C_1-C_4 ~~alkylenyl~~alkenyl, halo, aryl-C_0-C_4 alkyl, andaryl~~heteroaryl, C_1-C_6 allyl, SR29, and OR29~~, and wherein aryl-C_0-C_4 alkyl, ~~heteroaryl are each~~ is optionally substituted with from one to three independently selected from R27; ~~R29 is selected from the group consisting of hydrogen, C_1-C_4 alkylenyl, and C_1-C_4 alkyl;~~ R8 and R9 optionally combine to form a five membered fused bicyclic with the phenyl to which R8 and R9 attach, provided that when R8 and R9 form a fused ring, the group E-Y- is bonded at any available position on the five membered ring of such R8 and R9 fused bicyclic;

(l) R10, R11 are each independently selected from the group consisting of hydrogen, hydroxy, cyano, nitro, halo, oxo, C_1-C_6 alkyl, ~~C_1-C_6 alkyl COOR12'',~~ C_0-C_6

alkoxy, and C_1-C_6 haloalkyl, ~~C_1-C_6 haloalkyloxy, C_3-C_7 cycloalkyl, aryl-C_{0-4}-alkyl, aryl-C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, C3-C6-cycloalkylaryl-C_{0-2}-alkyl, aryloxy, C(O)R13', COOR14', OC(O)R15', OS(O)$_2$R16', N(R17')$_2$, NR18'C(O)R19', NR20'SO$_2$R21', SR22', S(O)R23', S(O)$_2$R24', and S(O)$_2$N(R25')$_2$; and wherein aryl-C_{0-4}-alkyl, aryl-C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, and C3-C6-cycloalkylaryl-C_{0-2}-alkyl are each optionally substituted with from one to three substituents independently selected from R28;~~

(m) ~~R12', R12'', R13', R14', R15', R16', R17', R18', R19', R20', R21', R22', R23', R24', and R25' are each independently selected from the group consisting of hydrogen, C_1-C_6 alkyl and aryl;~~

(n) ~~R30 is selected from the group consisting of C_1-C_6 alkyl, aryl-C_{0-4}-alkyl, aryl-C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, and C3-C6-cycloalkylaryl-C_{0-2}-alkyl, and wherein C_1-C_6 alkyl, aryl-C_{0-4}-alkyl, aryl-C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, and C3-C6-cycloalkylaryl-C_{0-2}-alkyl are each optionally substituted with from one to three substituents each independently selected from R31;~~

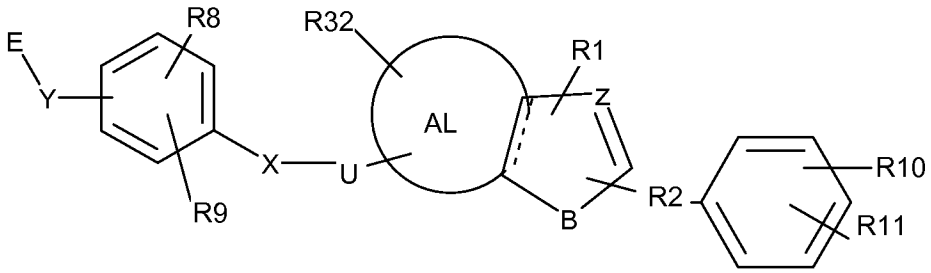
(o) R32 is selected from the group consisting of a bond, hydrogen, halo, C_1-C_6 alkyl, C_1-C_6 haloalkyl, and C_1-C_6 alkyloxo;

(p) AL is ~~selected from the group consisting of~~ a fused C_3-C_8 carbocyclic~~, a fused pyridinyl, a fused pyrimidinyl, and a fused phenyl;~~ and

(q) ---- is optionally a bond to form a double bond at the indicated position.

2. (Canceled)

3. (Withdrawn) A compound of the structural Formula I''':



and stereoisomers, pharmaceutically acceptable salts, solvates and hydrates thereof, wherein:

(a) R1 is selected from the group consisting of hydrogen, C_1-C_8 alkyl, C_1-C_8 alkenyl, aryl-C_{0-4}-alkyl, aryl-C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, C3-C6 cycloalkylaryl-C_{0-2}-alkyl, and, wherein C_1-C_8 alkyl, C_1-C_8 alkenyl, aryl-C_{0-4}-alkyl, aryl-C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, C3-C6 cycloalkylaryl-C_{0-2}-alkyl are each optionally substituted with from one to three substituents independently selected from R1';

(b) R1', R26, R27, R28 and R31 are each independently selected from the group consisting of hydrogen, hydroxy, cyano, nitro, halo, oxo, C_1-C_6 alkyl, C_1-C_6 alkyl-COOR12, C_1-C_6 alkoxy, C_1-C_6 haloalkyl, C_1-C_6 haloalkyloxy, C_3-C_7 cycloalkyl, aryloxy, aryl-C_{0-4}-alkyl, heteroaryl, heterocycloalkyl, C(O)R13, COOR14, OC(O)R15, $OS(O)_2R16$, $N(R17)_2$, NR18C(O)R19, $NR20SO_2R21$, SR22, S(O)R23, $S(O)_2R24$, and $S(O)_2N(R25)_2$; R12, R13, R14, R15, R16, R17, R18, R19, R20, R21, R22, R23, R24 and R25 are each independently selected from the group consisting of hydrogen, C_1-C_6 alkyl and aryl;

(c) R2 is selected from the group consisting of C_0-C_8 alkyl and C_{1-4}-heteroalkyl;

(d) X is selected from the group consisting of a single bond, O, S, $S(O)_2$ and N;

(e) U is an aliphatic linker of C_1-C_3 alkyl, and wherein such aliphatic linker is optionally substituted with from one to four substituents each independently selected from R30;

(f) Y is selected from the group consisting of C, O, S, NH and a single bond;

(g) E is C(R3)(R4)A or A and wherein

(i) A is selected from the group consisting of carboxyl, tetrazole, C_1-C_6 alkylnitrile, carboxamide, sulfonamide and acylsulfonamide; wherein sulfonamide, acylsulfonamide and tetrazole are each optionally substituted with from one to two groups independently selected from R^7;

(ii) each R^7 is independently selected from the group consisting of hydrogen, C_1-C_6 haloalkyl, aryl C_0-C_4 alkyl and C_1-C_6 alkyl;

(iii) R3 is selected from the group consisting of hydrogen, C_1-C_5 alkyl, and C_1-C_5 alkoxy; and

(iv) R4 is selected from the group consisting of H, C_1-C_5 alkyl, C_1-C_5 alkoxy, aryloxy, C_3-C_6 cycloalkyl, and aryl C_0-C_4 alkyl, and R3 and R4 are

optionally combined to form a C_3-C_4 cycloalkyl, and wherein alkyl, alkoxy, aryloxy, cycloalkyl and aryl-alkyl are each optionally substituted with one to three substituents each independently selected from R26;

with the proviso that when Y is O then R4 is selected from the group consisting of C_1-C_5 alkyl, C_1-C_5 alkoxy, aryloxy, C_3-C_6 cycloalkyl, and aryl C_0-C_4 alkyl, and R3 and R4 are optionally combined to form a C_3-C_4 cycloalkyl, and wherein alkyl, alkoxy, cycloalkyl and aryl-alkyl are each optionally substituted with one to three each independently selected from R26;

(h) B is selected from the group consisting of S, O, C, and N;

(i) Z is selected from the group consisting of N and C; with the proviso that when B is C then Z is N;

(j) R8 is selected from the group consisting of hydrogen, C_1-C_4 alkyl, C_1-C_4 alkylenyl, and halo;

(k) R9 is selected from the group consisting of hydrogen, C_1-C_4 alkyl, C_1-C_4 alkylenyl, halo, aryl-C_0-C_4 alkyl, heteroaryl, C_1-C_6 allyl, SR29, and OR29, and wherein aryl-C_0-C_4 alkyl, heteroaryl are each optionally substituted with from one to three independently selected from R27; R29 is selected from the group consisting of hydrogen, C_1-C_4 alkylenyl, and C_1-C_4 alkyl; R8 and R9 optionally combine to form a five membered fused bicyclic with the phenyl to which R8 and R9 attach, provided that when R8 and R9 form a fused ring, the group E-Y- is bonded at any available position on the five membered ring of such R8 and R9 fused bicyclic;

(l) R10, R11 are each independently selected from the group consisting of hydroxy, cyano, nitro, halo, oxo, C_1-C_6 alkyl, C_1-C_6 alkyl-COOR12'', C_0-C_6 alkoxy, C_1-C_6 haloalkyl, C_1-C_6 haloalkyloxy, C_3-C_7 cycloalkyl, aryl-C_{0-4}-alkyl, aryl- C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, C3-C6 cycloalkylaryl-C_{0-2}-alkyl, aryloxy, C(O)R13', COOR14', OC(O)R15', $OS(O)_2R16'$, $N(R17')_2$, NR18'C(O)R19', $NR20'SO_2R21'$, SR22', S(O)R23', $S(O)_2R24'$, and $S(O)_2N(R25')_2$; and wherein aryl-C_{0-4}-alkyl, aryl- C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, and C3-C6 cycloalkylaryl-C_{0-2}-alkyl are each optionally substituted with from one to three substituents independently selected from R28;

(m) R12', R12'', R13', R14', R15', R16', R17', R18', R19', R20', R21', R22', R23', R24', and R25' are each independently selected from the group consisting of hydrogen, C_1-C_6 alkyl and aryl;

(n) R30 is selected from the group consisting of C_1-C_6 alkyl, aryl-C_{0-4}-alkyl, aryl-C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, and C3-C6 cycloalkylaryl-C_{0-2}-alkyl, and wherein C_1-C_6 alkyl, aryl-C_{0-4}-alkyl, aryl- C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, and C3-C6 cycloalkylaryl-C_{0-2}-alkyl are each optionally substituted with from one to three substituents each independently selected from R31;

(o) R32 is selected from the group consisting of a bond, hydrogen, halo, C_1-C_6 alkyl, C_1-C_6 haloalkyl, and C_1-C_6 alkyloxo;

(p) AL is selected from the group consisting of a fused C_3-C_8 carbocyclic, a fused pyridinyl, a fused pyrimidinyl, and a fused phenyl; and

(q) ---- is optionally a bond to form a double bond at the indicated position.

4. (Cancel)

5. (Currently amended) A compound as claimed by Claim ~~3~~ 1 wherein X is -O-.

6. (Currently amended) A compound as claimed by Claims ~~3~~ 1 wherein X is -S.

7. (Currently amended) A compound as claimed by Claim~~3~~1 wherein Y is O.

8. (Currently amended) A compound as claimed by Claim-~~3~~1 wherein Y is C.

9. (Currently amended) A compound as claimed by Claim~~3~~1 wherein wherein Y is S.

10. (Withdrawn) A compound as claimed by Claim3 wherein Z is N.

11. (Withdrawn) A compound as claimed by Claim3 wherein B is S or O.

12. (Withdrawn) A compound as claimed by Claim3, wherein B is N.

13. (Withdrawn) A compound as claimed by Claim11 wherein Z is N.

14. (Withdrawn) A compound as claimed by Claim3 wherein AL is a fused phenyl.

15. (Currently amended) A compound as claimed by Claim~~3~~1 wherein AL is a fused cycloalkyl.

16. (Withdrawn) A compound as claimed by Claim3 wherein AL is a fused pyrimidinyl.

17. (Withdrawn) A compound as claimed by Claim3 wherein AL is a fused pyridinyl.

18. (Currently amended) A compound as claimed by Claim~~3~~1 wherein ---- is a bond to form a double bond at the designated location on Formula I.

19. (Withdrawn) A compound as claimed by Claim3 wherein E is C(R3)(R4)A.

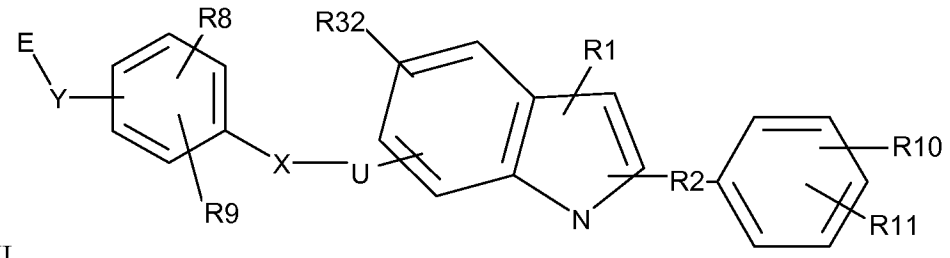
20. (Withdrawn) A compound as claimed by Claim3 wherein E is A.
21. (Currently amended) A compound as claimed by Claim ~~19~~ 1wherein A is COOH.
22. (Currently amended) A compound as claimed by Claim~~3~~1 wherein R10 is haloalkyl.
23. (Previously Presented) A compound as claimed by Claim21 wherein R10 is CF_3.
24. (Withdrawn) A compound as claimed by Claim3 wherein R10 is haloalkyloxy.
25. (Withdrawn) A compound as claimed by Claim3 wherein R10 and R11 are each independently selected from the group consisting of hydrogen, halo, oxo, C_1-C_6 alkyl, C_1-C_6 alkyl-COOR12'', C_1-C_6 alkoxy, C_1-C_6 haloalkyl, and C_1-C_6 haloalkyloxy.
26. (Withdrawn) A compound as claimed by Claim3 wherein R10 is selected from the group consisting of C_3-C_7 cycloalkyl, aryl-C_{0-4}-alkyl, aryl-C_{1-4}-heteroalkyl, heteroaryl-C_{0-4}-alkyl, C3-C6 cycloalkylaryl-C_{0-2}-alkyl, and aryloxy.
27. (Currently amended) A compound as claimed by Claim~~3~~1 wherein R8 is selected from the group consisting of C_1-C_3 alkyl and C_1-C_4 ~~alkylenyl.~~alkenyl.
28. (Previously Presented) A compound as claimed by Claim21, wherein R8 and R9 are each independently selected from the group consisting of hydrogen and C_1-C_3 alkyl.
29. (Withdrawn) A compound as claimed by Claim21 wherein R29 is C_1-C_4 alkylenyl.
30. (Currently amended) A compound as claimed by Claim21 wherein R8 is C_1-C_4 ~~alkylenyl.~~alkenyl.
31. (Previously Presented) A compound as claimed by Claim21, wherein R9 is OR29.
32. (Previously Presented) A compound as claimed by Claim21, wherein R9 is SR29.
33. (Previously Presented) A compound as claimed by Claim21 wherein R8 and R9 combine to form a fused bicyclic.
34. (Withdrawn) A compound as claimed by Claim21 wherein R1, R2, R3, and R4 are each independently selected from the group consisting of C_1-C_2 alkyl.
35. (Currently amended) A compound as claimed by Claim~~3~~1 wherein R1, R3, and R4 are each independently selected from the group consisting of hydrogen and C_1-C_2 alkyl.
36. (Withdrawn) A compound as claimed by Claim21 wherein R2 is a bond.
37. (Withdrawn) A compound as claimed by Claim3 wherein U is C_1-C_3 alkyl.
38. (Withdrawn) A compound as claimed by Claim 37 wherein U is saturated.

39. (Withdrawn) A compound as claimed by Claim 38 wherein U is substituted with C_1-C_3 alkyl.

40. (Withdrawn) A compound as claimed by Claim3 wherein aliphatic linker is substituted with from one to four substituents each independently selected from the group consisting of R30.

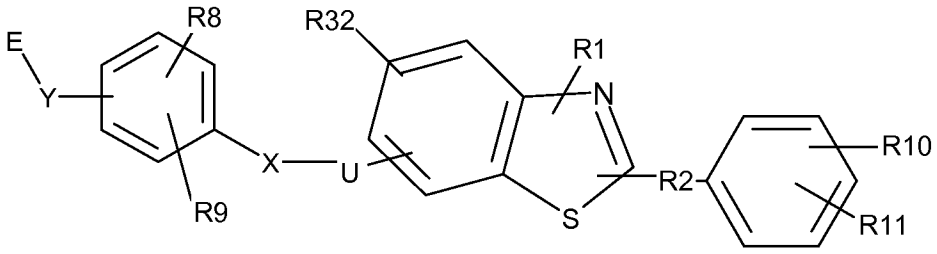
41. (Canceled)

42. (Withdrawn) A compound as claimed by Claim 3 of the Structural Formula



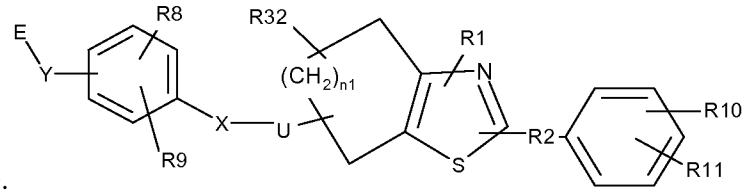
II .

43. (Withdrawn) A compound as claimed by Claim 3 of the Structural Formula



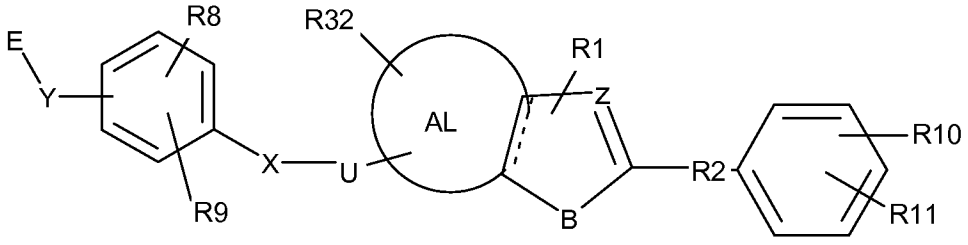
III: .

44. (Currently amended) A compound as claimed by Claim ~~3~~ 1 of the Structural Formula



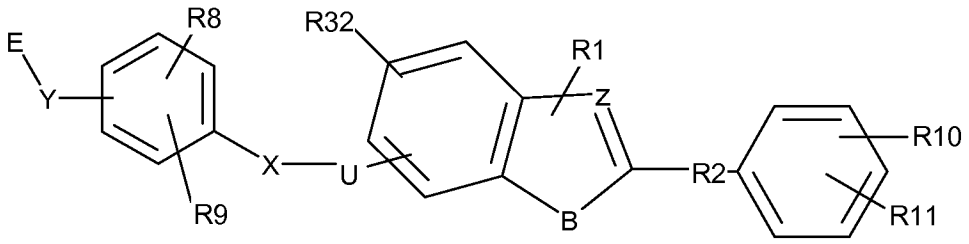
IV: ;wherein n1 is 1 to 5.

45. (Withdrawn) A compound as claimed by Claim 3 of the Structural Formula



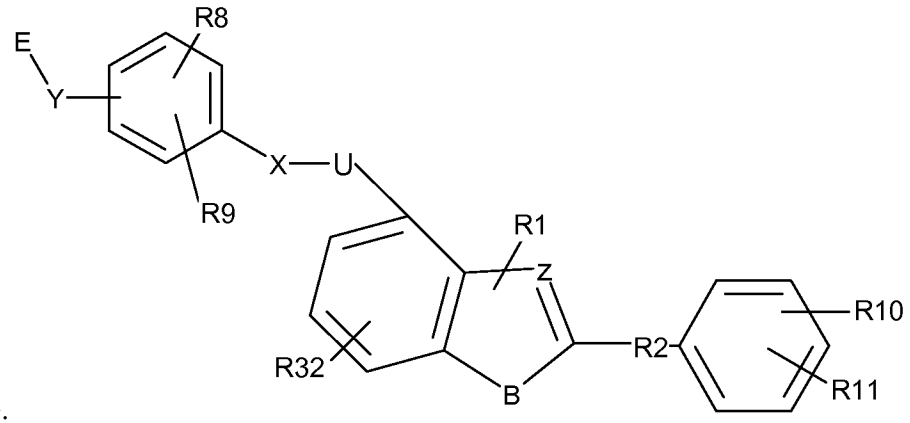
V: .

46. (Withdrawn) A compound as claimed by Claim 3 of the Structural Formula



VI:

47. (Withdrawn) A compound as claimed by Claim 3 of the Structural Formula



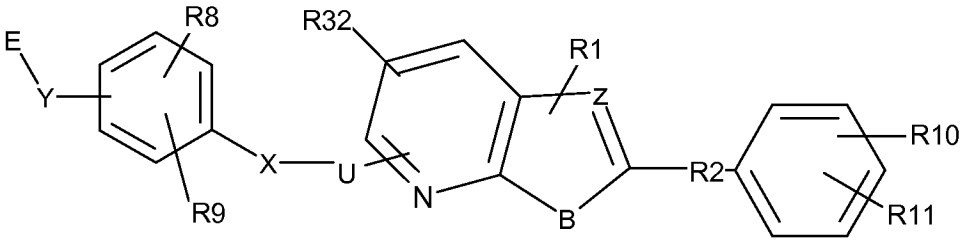
VII:

48. (Currently amended) A compound as claimed by Claim ~~3~~1wherein X is S, Y is selected from the group consisting of C and O, E is CH_2COOH, and R2 is a bond.

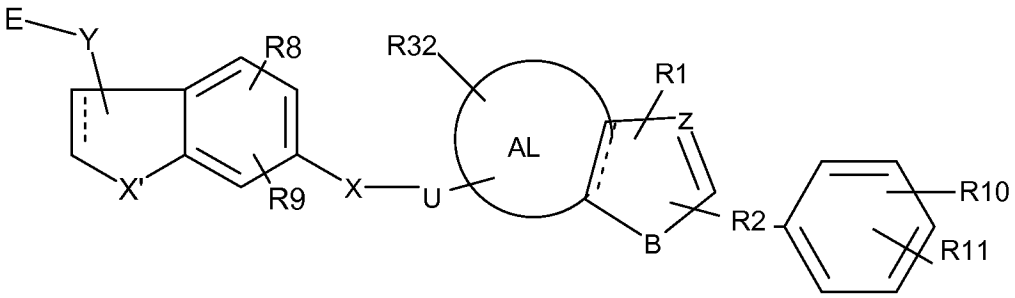
49. (Currently amended) A compound as claimed by Claim ~~3~~1, wherein Z is N and B is S.

50. (Currently amended) A compound as claimed by Claim ~~3~~-1wherein R32 is hydrogen, R8 is hydrogen and R9 is C_1-C_4 alkyl.

51. (Withdrawn) A compound as claimed by Claim 3of the Structural Formula VIII:



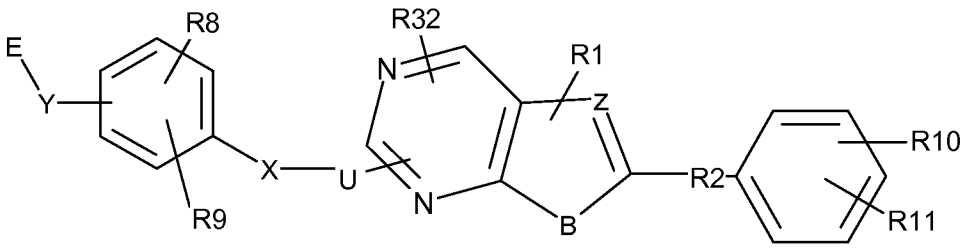
52. (Withdrawn) A compound as claimed by Claim 3 of the Structural Formula IX:



wherein

X' is selected from the group consisting of O and S.

53. (Withdrawn) A compound as claimed by Claim 3 of the Structural Formula



X: .

54. (Currently amended) A compound as claimed by Claim ~~3~~ 1 wherein the compound is selected from the group consisting of

Racemic-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;

(R)-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;

(S)-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;

Racemic-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethoxy]-phenyl}-propionic acid;

Racemic-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;

(R)-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;

(S)-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;

~~Racemic-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-4,5,6,7-tetrahydro-benzothiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;~~

~~(S)-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-4,5,6,7-tetrahydro-benzothiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;~~

~~(R)-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-4,5,6,7-tetrahydro-benzothiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;~~

~~{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-4,5,6,7-tetrahydro-benzothiazol-4-ylmethoxy]-phenoxy}-acetic acid;~~

~~Racemic-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-4,5,6,7-tetrahydro-benzothiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;~~

~~(R)-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-4,5,6,7-tetrahydro-benzothiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;~~

~~(S)-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-4,5,6,7-tetrahydro-benzothiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;~~

{3-[2-(4-Trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethoxy]-phenyl}-acetic acid;

(S)-{3-[2-(4-Trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethoxy]-phenyl}-acetic acid;

(R)-{3-[2-(4-Trifluoromethyl-phenyl)-5,6-dihydro-4H-cyclopentathiazol-4-ylmethoxy]-phenyl}-acetic acid;

~~{2-Methyl-4-[7-methyl-2-(4-trifluoromethyl-phenyl)-4,5,6,7-tetrahydro-benzothiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;~~

~~(S)-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-4,5,6,7-tetrahydro-benzothiazol-4-ylmethoxy]-phenyl}-propionic acid;~~

~~(R)-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-4,5,6,7-tetrahydro-benzothiazol-4-ylmethoxy]-phenyl}-propionic acid;~~

~~(R)-{3-[2-(4-Trifluoromethyl-phenyl)-4,5,6,7-tetrahydro-benzothiazol-4-ylmethoxy]-phenyl}-acetic acid;~~

~~(S)-{3-[2-(4-Trifluoromethyl-phenyl)-4,5,6,7-tetrahydro-benzothiazol-4-ylmethoxy]-phenyl}-acetic acid;~~

3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;

{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;

(R)-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;

(S)-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;

3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethoxy]-phenyl}-propionic acid;

{3-[2-(4-Trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethoxy]-phenyl}-acetic acid;

(R)-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;

(S)-3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-5,6,7,8-tetrahydro-4H-cycloheptathiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;

{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-4,5,6,7,8,9-hexahydro-cyclooctathiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;

~~{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-benzothiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid;~~

~~{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-benzothiazol-4-ylmethylsulfanyl]-phenoxy}-acetic acid ethyl ester;~~

~~3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-benzothiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid;~~

~~{3-[2-(4-Trifluoromethyl-phenyl)-benzothiazol-4-ylmethoxy]-phenyl}-acetic acid;~~

~~3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-benzothiazol-4-ylmethoxy]-phenyl}-propionic acid;~~

~~(S)-2-Methoxy-3-{4-[2-(4-trifluoromethyl-phenyl)-benzothiazol-4-ylmethoxy]-phenyl}-propionic acid;~~

~~2-Methyl-2-{2-methyl-4-[2-(4-trifluoromethyl-phenyl)-benzothiazol-4-ylmethoxy]-phenoxy}-propionic acid;~~

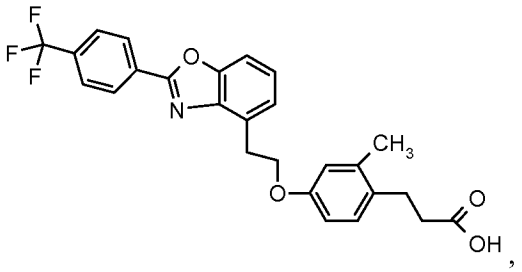
~~Racemic-(2-methyl-4-{1-[2-(4-trifluoromethyl-phenyl)-benzothiazol-4-yl]-ethylsulfanyl}-phenoxy)-acetic acid; and~~

~~Racemic-3-(2-methyl-4-{1-[2-(4-trifluoromethyl-phenyl)-benzothiazol-4-yl]-ethylsulfanyl}-phenyl)-propionic acid.~~

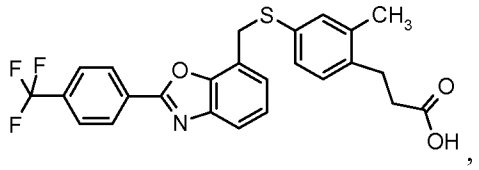
55. (Withdrawn) A compound as claimed by Claim 3 which is selected from the group consisting of {2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-benzothiazol-4-

ylmethylsulfanyl]-phenoxy}-acetic acid and 3-{2-Methyl-4-[2-(4-trifluoromethyl-phenyl)-benzothiazol-4-ylmethylsulfanyl]-phenyl}-propionic acid.

56. (Withdrawn) A compound as claimed by Claim 3 selected from the group consisting of 2-Ethyl-4-[2-(4-trifluoromethylphenyl)benzothiazol-4-ylmethylsulfanylphenoxyacetic Acid; 3-[2-(4-Trifluoromethylphenyl)benzothiazol-4-ylmethylsulfanyl-phenylacetic Acid; 6-[2-(4-Trifluoromethylphenyl)benzothiazol-4-ylmethylsulfanyl]benzo[*b*]thiophen-3-yl}acetic Acid; 2-Ethyl-4-[2-(4-trifluoromethylphenyl)benzothiazol-7-ylmethylsulfanyl]phenoxyacetic Acid; and 2-Ethyl-4-[2-(4-trifluoromethylphenyl)-3*H*-imidazo[4,5-*b*]pyridin-7-



ylmethylsulfanyl]phenoxyacetic Acid,



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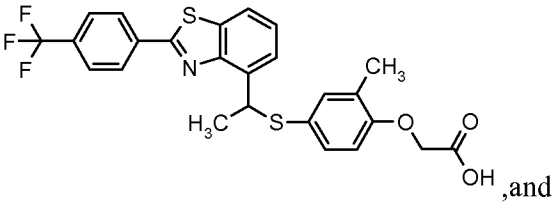
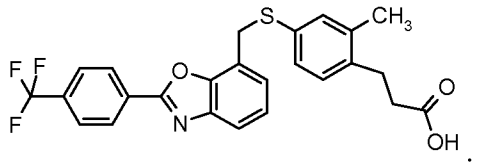


,and



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57. (Currently amended) A compound as claimed by Claim ~~3~~1 that is in the S conformation.

58. (Currently amended) A compound as claimed by Claim ~~3~~ 1that is in the R conformation.

59. (Currently amended) A pharmaceutical composition, comprising as an active ingredient, at least one compound as claimed by Claim ~~3~~ 1 together with a pharmaceutically acceptable carrier or diluent.

60. Canceled)

61. (Currently amended) A method of treating diabetes mellitus in a mammal, comprising the step of administering to the mammal in need thereof a therapeutically effective amount of at least one compound of Claim ~~3~~1.

62. (Withdrawn) A method of treating Metabolic Syndrome in a mammal, comprising the step of administering to the mammal in need thereof a therapeutically effective amount of at least one compound of Claim3.

63. (Withdrawn) A method of selectively modulating a PPAR delta receptor comprising administering a compound as claimed by Claim3 to a mammal in need thereof.

64. (Canceled)

65. (Withdrawn) A method for treating or preventing the progression of cardiovascular disease in a mammal in need thereof comprising administering a therapeutically effective amount of a compound as Claimed by Claim3.

66. (Withdrawn) A method as claimed by Claim 65 wherein the mammal is diagnosed as being in need of such treatment.

67. (Withdrawn) A method of treating arthritis in a mammal, comprising the step of administering to the mammal in need thereof, a therapeutically effective amount of at least one compound as claimed by Claim3.

68. (Withdrawn) A method of treating demyelating disease in a mammal, comprising the step of administering to the mammal in need thereof, a therapeutically effective amount of at least one compound as claimed by Claim3.

69. (Withdrawn) A method of treating inflammatory disease in a mammal, comprising the step of administering to the mammal in need thereof, a therapeutically effective amount of at least one compound as claimed by Claim 3.

70. (Withdrawn) A method as claimed by Claim 67wherein such mammal is diagnosed as being in need of such treatment.

71. (Currently amended) A compound as Claimed by Claim ~~3~~ 1for use as a pharmaceutical.

72. (Currently amended) A compound as claimed by Claim ~~3~~ 1wherein the compound is radiolabeled.

73. (Canceled)

74. (Canceled)